

General State and Local Sales and Use Taxes and Lodging Specific, Motor Vehicle Rental Specific, and Restaurant Specific Taxes Imposed by State and Local Governments in 12 Western Cities

Prepared for Revenue and Taxation Interim Committee
 Prepared by Office of Legislative Research and General Counsel

May 20, 2008

General State and Local Sales and Use Tax			Lodging		Motor Vehicle Rental		Restaurant	
City	State Rate (%)	Combined Local Rate (%)	Local Lodging (%)	Total (All State and Local Taxes) (%)	Total (All State and Local Taxes) (%)	Total (All State and Local Taxes) (%)	Total (All State and Local Taxes) (%)	
Salt Lake City	4.65	2.15 ¹	4.75 ² 1 (city)	12.55	16.3 ³	1		
Denver	2.9	4.82 ⁴	9.75 (imposed in lieu of other local sales tax rates)	12.65	13.35	0.5		
Las Vegas	6.5 (not imposed on lodging)	1.25 (not imposed on lodging)	9 10 11 (Depending on location in city)	9 10 11 (Depending on location in city)	12.5	0		
Boise	6	0	5 (Boise Auditorium District)	11	6	0		

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City	State Rate (%)	Combined Local Rate (%)	Local Lodging (%)	Total (All State and Local Taxes) (%)	Total (All State and Local Taxes) (%)				
Casper	4	1	3	8	9 ⁶				
Phoenix ⁷	-	-	5	12.27	14.65% plus \$2.50/day				
Billings	7 ⁸	0	0	7	0				
Albuquerque	5	1.875	6	12.875	10.75 plus \$2 per day				
Portland	1	0	9	10	14.395				
Seattle	6.5	2.5	7 ⁹	16	18.7				
Los Angeles	7.25	1	14	22.25	8.25				
San Francisco	7.25	1.25	14	23	21.86 plus \$12/day (off airport)				

1. Includes 1 percent local option tax, .25 county option, .3 mass transit, .25 additional mass transit, .25 county transportation, and .1% Zoo, Arts, and Parks.
2. Includes the 4.5% county transient room tax and the .5% TRCC room rental tax.
3. Includes 6.8% combined state and local sales and use tax rate, 2.5% state motor vehicle rental tax, and 7% combined TRCC motor vehicle rental tax.
4. Includes a 3.62% combined city, county, and regional transportation district tax, .1% scientific and cultural district tax, and .1% metropolitan football stadium district tax.
5. Includes 6% governmental services fee, 4% recovery surcharge, and 2% imposed by Clark county.
6. Includes 4% general state sales and use tax, 4% state car rental tax, and 1% local car rental tax.
7. Arizona imposes a privilege tax measured by the gross proceeds of sales or gross income of business transacted. The rate varies depending on the type of trade or business. The city of Phoenix also imposes a business privilege tax. All state and local gross proceeds and privilege taxes on lodging equal 7.27%.
8. Montana does not have a general sales tax but does impose 4% statewide lodging tax and 3% accommodations tax.
9. Special convention and trade center excise tax is imposed by the state.